

**IMPORTANT HEALTH CARE REPORTING INFORMATION** is indicated on the HC-1 form. Effective with the filing of the 3/08 C-101 you may only exempt **SIX** "uncovered full time equivalents". Please refer to the separate mailing for further details on Health Care Contribution reporting that was sent to you or your authorized agent under separate cover.

## SEASONAL EMPLOYERS

Seasonal employers, as well as year-round employers, may sometimes find themselves away from their business when the quarterly reports are mailed out and/or when it is time to send them in. This worry can be avoided if you register and file your quarterly reports on-line. Although your PIN changes quarterly for security purposes and is sent to you on your quarterly report, you can obtain your PIN by calling (802) 828-4344.

Otherwise you must take one of the following actions to ensure timely reporting;

1. Call to get the quarterly reports in advance, or
2. Call or write to change your address each time you are away and each time you return, or
3. Make someone responsible for picking up and sending in the quarterly on or before the due date

Please be aware that reports filed late are assessed a \$35.00 late fee.

## REQUIREMENT TO REPORT WAGE RECORD INFORMATION ELECTRONICALLY

For all employers with more than 25 employees, we are moving in the direction of requiring electronic filing of the Employer Quarterly Wage and Contribution Report. This will likely impact 2009 reporting. There are currently three methods of accomplishing this:

- **VERMONT INTERNET TAX AND WAGE SYSTEM (VITWS).** This method of reporting handles all phases of your quarterly reporting. If you have not registered or used this on line application please take a few minutes to check it out. You can learn more about it at <http://www.labor.vermont.gov/Default.aspx?tabid=430>. If you have registered, but have not filed, and have questions and/or want someone to walk you through the process when you are ready to file, just give us a call at (802) 828-4344 and we'll be glad to help you file it on line.
1. **MAGNETIC MEDIA.** This method of reporting only allows reporting of wage records. Therefore it will still be necessary for you to submit the bottom portion of the quarterly report, with payment in full of any unemployment and health care contributions due. Please see our web page at <http://labor.vermont.gov/Default.aspx?tabid=171> under "UI Employer Forms" for Forms C-19 and C-31 for the different formats that can be used.
  2. **3<sup>RD</sup> PARTY APPLICATION.** This application is available only to those 3<sup>rd</sup> parties who are submitting reports on behalf of their clients. 3<sup>rd</sup> party reporters may obtain further details about this application by calling 802-828-4253.